

21 JUL 1959

**MEMORANDUM FOR:** Chief, Finance Division  
Chief, Budget Division

**SUBJECT :** Advances to Subsidy Projects and Other  
Projects in June 1959 Representing Funding  
Requirements for FY 1960 Activities

**REFERENCE :** Your memorandum to Chief, Technical  
Accounting Staff, dated 23 June 1959,  
same subject

1. The treatment recommended in paragraph 2 of reference of charging subject advances to general ledger account No. 146.9 - Miscellaneous Operational Advances (Unexpended) until the beginning of the succeeding fiscal year is approved. At that time, the advances should be charged to the appropriate account and expended against the allotment of the designated project or other operational activity.

2. The procedure authorized above is only a temporary means of handling the subject advances. An effort will be made to have the responsible operating divisions replan their funding requirements so that all such advances made in a fiscal year can be charged against such fiscal year's available funds even though some part thereof may be for the purpose of continuing operations of the funded project or other activity in the ensuing fiscal year.

3. In order that proper attention may be directed to this matter, the Finance Division is requested to provide the Budget Division with a list of all such advances made and charged to account No. 146.9 during the current fiscal year. The Budget Division is requested to take the subject cases up with the operating divisions concerned so that plans can be made to eliminate such cases in the future.

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**E. R. MAUNDERS**  
Comptroller

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